(C) Powers regarding Refunds.

CHAPTER VII.—ARTICLE 126

Sl. No.	Officer in whom vested	Extent of power	Authority
1	Revenue Commissioner ..	To sanction refunds and remissions admissible under the rules in respect of Land Revenue and items credited to "XIII, Miscellaneous" and realised in the Revenue Department. NOTE.—As it is necessary for financial purposes to know exactly the actual extent of loss of revenue sustained on account of remissions sanctioned in times of distress, claims for refund of assessment so remitted should be promptly settled, (G. O. No. 6300-08—L. R. 2186, dated 19th February 1901.)	G. O. Nos. R. 3105-44—L. R. 212-06-1, dated 11th September 1906. R. 985-6—L. R. 542-07-2, dated 13th August 1908, R. 3118-07—L. R. 136-10-1, dated 11th November 1910, R. 11440-500—L. R. 243-19-4, dated 1st April 1920.
2	Deputy Commissioners ..	To sanction refunds of all sums (including departmental fines) collected by any department under their control where it is clear that Government are not in the first instance, or have since ceased to be, entitled to such amounts, (as for instance, when an original assessment, fine, etc., has been cancelled or reduced in appeal all cases in which there is any doubt being referred to the Revenue Commissioner for sanction), subject to a period of three years limitation and provided the amount does not exceed Rs. 500. NOTE 1.—The power does not extend to the Forest Revenue collected by Forest officers, as refunds in those cases are governed by Section 119 of the Forest Code. Deputy	G. G. No. R. 6185-233—L. R. 641-13-4, dated 16th December 1916.

		Commissioners are, however competent to sanction refunds in the case of realisations from District Forests, etc., collected by the Revenue agency and credited to the treasury under Forest Remittances. (Government Order No. R. 12680-90—L. R. 395-16-9, dated 22nd June 1917.) NOTE 2.—Amildars and Deputy Amildars as well as Sub-Division Officers are authorised to sanction refunds of sale amounts credited to the final head up to the limit of their powers of sanction in respect of such sales provided (i) that such refunds should not be sanctioned before the expiry of the period prescribed for appeal against the cancellation of the sale (ii) that all cases in which there is any doubt or the time limit of three years is exceeded, will be reported to the Deputy Commissioner for orders.' (G. O. No. R. 4314-6—L. R. 149-24-87, dated 26th February and 6th March 1926.) .	
3	Sub-Division Officers ..	To sanction refund of excess recoveries of Land Revenue up to Rs. 100 under the rules governing such refunds.	G. O. No. R. 1781-90—L. R. 320-20-78, dated 16th October 1923.
4	Amildars ..	To sanction refund of excess recoveries of Land Revenue up to Rs. 25 under the rules governing such refunds. NOTE.—Refunds of excess recoveries of Land Revenue may either be made in cash or be given credit to on account of the next year's dues as may be required by the applicant, the order of sanction being passed in the prescribed refund form.	Do
5	Conservator of Forests ..	To sanction refunds of revenue realised by Forest Officers not exceeding Rs. 500 in each case.	Article 166 (*a*) Mysore Account Code, Vol. III, Part 2.

Sl. No.	Officer in whom vested	Extent of power	Authority
		NOTE. 1.—This does not however refer to revenue collected by Revenue officers on assessed and unassessed waste lands. NOTE 2.—Refunds to parties are made by the District Forest officers by means of cheques on Treasuries.	
6	Excise Commissioner ..	To sanction without any limit, refunds of (i) excess recovery, (ii) amounts wrongly recovered, (iii) amounts recovered but ordered by Government to be remitted and (iv) Excise Revenue due to inamdars whose claims to it have been recognised by Government.	G. O. No. Fl. 14-23—Ex. 61-21-3, dated 4th July 1922.
7	Deputy Commissioners ..	To sanction refund of Excise revenue due to Inamdars up to a limit of Rs. 500 in each case, in cases where the claim relates to the revenue of the official year previous to that in which the claim is to be paid, all other cases being submitted to the Excise Commissioner for sanction.	G. O. No. Fl. 4221-2—Ex. 76-25-4, dated 27th January 1926.
8	Income-tax Officers ..	To sanction refunds under the Mysore Income-tax Regulation. NOTE.—Refunds will be granted on the special income-tax form of refund. An Income-tax Officer can make refund of tax to a person resident in his jurisdiction, even though the same was recovered by another Income-tax Officer and credited into a treasury other than the one on which the refund order is drawn. (*Vide* Part II of Appendix V). The Treasury credit certificate	

		prescribed in Article 124 is hence not necessary in the case of refunds on account of Income-tax.	
9	Commissioner of Stamps..	To sanction refunds of general stamps, etc., admissible under the Stamp Regulation.	G. O. No. J. 1526-35—St. 4-21-10, dated 10th September 1921.
10	Deputy Commissioners, Sub--Division Officers, Personal Assistants to Deputy Commissioners and District Treasury Officers.	To sanction refunds or renewals of spoilt or useless non-judicial stamps which, for any reason are not required by the possessor, provided application is made therefor within two years from the date of purchase of stamps or two years from the date on which the stamps were rendered useless. NOTE 1.—A deduction of one anna in the rupee or fraction thereof is made on the value of general stamps, spoiled, misused or not required by the possessor, repaid in cash under the Mysore Stamp Regulation of 1900. NOTE 2.—Where the person is a licensed vendor of stamps, the Deputy Commissioner may, if he thinks fit, order the repayment of the sum actually paid by the vendor without any deduction. (Stamp Regulation, Section 54.)	G. O. No. Fl. 1021-9—R. 16-17-1, dated 29th August 1917. G. O. No. R. 13541—St. 23-18-13, dated 2nd June 1921.
11	Deputy Commissioners. ..	To sanction the refund of the value of impressed court-fee stamps and court-fee adhesive lables, for which any person has no immediate use or which have been spoiled or rendered unfit or useless for the purpose intended, *in cash*, deducting one anna in the rupee or fraction thereof on delivery of the stamps and on a proof made by the applicant to the satisfaction of the sanctioning authority, that the stamps were purchased by him with a *bona fide* intention to use them, that he paid the full price thereof and that the stamps were so purchased or spoiled or rendered useless within the period of six months next preceding the date on which they were so delivered.	G. O. No. Fl. 1828—S. R. 84-14-5, dated 22nd September 1916.

Sl. No.	Officer in whom vested	Extent of power	Authority
	Deputy Commissioners—*concld.*	NOTE 1.—Government may, in special cases and upon the recommendation of the Deputy Commissioner, allow refunds when application is made within one year from the date of purchase of the stamp, or one year from the date on which the stamp was spoiled or rendered useless. NOTE 2.—When a licensed vendor surrenders his license or dies, the Deputy Commissioner may, at his discretion, if he considers that the circumstances justify the application, repay to him or his representatives, as the case may be, the value of stamps not spoiled or rendered unfit for use, returned into the Deputy Commissioner's store, deducting one anna in the rupee, or he may issue stamps of other values in exchange. (Government notification dated 16th April 1385.) NOTE 3.—In the following cases the full value of the stamps returned to the Treasury, less only the discount allowed on their sale, shall be paid to the licensed vendors:— (*a*) When stamps are returned on expiry of the license. (*b*) When they are recalled by Government. (*c*) When the license is revoked for any cause other than the fault of the licensee. NOTE 4 *Treasury Procedure*:—(1) Treasury Officers should not make any refunds or exchange of stamp papers, except on the written authority of the Deputy Commissioner	

		of the District or other authority competent to sanction such refunds. The sanctioning authority will record their orders in such cases on the spoilt stamp paper itself, which, when presented to the Treasury Officer will be dealt with according to such orders and sent, duly receipted by the payee, with the treasury list of payments, when the amount is refunded in cash or with his monthly stamp account when fresh papers are given in exchange. (2) The refund of the value of a spoiled stamp may, on the order of the Deputy Commissioner of the District wherein it was purchased, be made in a treasury in another district. But the order for refund cannot be addressed by the Deputy Commissioner of a District to a treasury not in his district. It should be sent through the Deputy Commissioner of the District in which the treasury is. (G. O. No. Fl. 3007-8—R. 49-04-2, dated 18th November 1904.) (3) In cases where the value of stamps returned to the treasury is refunded in cash, a note should be made in the voucher indicating the particular *plus* and *minus* memo in which the returned stamps have been accounted for. (4) The spoiled stamp paper will bear on it a certificate of cancellation, and the order of refund will be entered on the stamp paper, the value of which is refunded.
12	Presiding Judges of Courts.	To sanction refund of court fees, institution fees, etc., under the Civil Courts Regulation, Court Fees Regulation, Civil Procedure code and process rules. NOTE 1.—Refund is made on a refund certificate issued by the Court in the special form prescribed for the purpose. (Court form No. 98).	

Sl. No.	Officer in whom vested	Extent of power	Authority
	Presiding Judges of Courts. —*concld.*	NOTE 2.—The payment under this certificate should be claimed within fifteen days of its issue, after which, it will not be recognised by the Treasury. NOTE 3.—In the case of refund under process rules, the unused stamps will be affixed to the court certificate, duly punched and cancelled. NOTE 4.—When the amount exceeds Rs. 20, a receipt stamp should be affixed or a certificate furnished above the signature of the presiding officer of the Court to the effect that receipt stamp has been affixed to the Court records, before the certificate is presented at the treasury for encashment.	
13	District and Sub-Registrars.	To sanction refund of registration fees charged in excess. NOTE.—The refund cheques should bear the Treasury Credit certificate on the reverse and should be cashed within 15 days of their issue.	
14	Director, Department of Geology.	To sanction the refund of deposits and rents, etc., in cases where the amount to be refunded does not exceed Rs. 200 and where the refund is admissible under the rules for the grant of mineral licenses and leases.	G. O. No. I. C. 6438-9—Geol. 87-22, dated 21st April 1923.
15	Secretary to the Board of Examiners.	To sanction refund of examination fees according to rules. NOTE.—The refund is made on a certificate endorsed on the original receipt by the Secretary, specifying the amount to be refunded.	

16	Presiding Judge or Magistrate of the Court.	To sanction refunds of amounts credited to "Courts of Law" by means of cheques signed by the presiding officer of the Court which paid the amount into the treasury. NOTE. 1—When a Court cheque, in the prescribed form, is presented for refund of fines, etc., ordered by a competent authority, the Treasury Officer will, before paying it, certify in each case on the back of the cheque in the following form:— Certified that the amount.....(noted on the reverse) was duly received from the court of the.....and credited to "Courts of Law" in the accounts of the treasury on the..... NOTE. 2—The certificate should be given with reference to the date of remittance from the Court to the treasury, which is required to be entered in the body of the cheque by the Court issuing it. When this date is omitted, or when the credit for the remittance cannot be traced in the accounts of the treasury, the cheque should be refused. NOTE. 3—When payment of a Court cheque is made, the fact of payment should be noted against the credit item in the treasury register of remittances from Courts, to see that the total refunds do not exceed the amount credited on any particular date.	
17	Chief Engineer ..	To sanction refunds. NOTE.—Refunds are made by Executive Engineers by means of Pass orders on the treasuries. The detailed procedure is given in Mysore Public Works Account Code.	G. O. No. P. W. 327-344, dated 23rd July 1924.
18	Inspector-General of Education.	To sanction refunds of Revenue not exceeding Rs. 200 in each case.	G. O. No. E. 2484-85—Edn. 59-26-9, dated 10th November 1926.

Sl. No.	Officer in whom vested	Extent of power	Authority
19	Director of Agriculture ..	To sanction refunds of amounts which are credited to heads of accounts in the Amrut Mahal Department, but over which Government cease to have a claim by reason of cancellation of sale or other similar circumstances.	G. O. No. M. 313-4—Mily. 492-19-6, dated 15th July 1921. G. O. No. P. 867-926—Mily. 39-23-11, dated 13th August 1923.
20	Directror of Industries and Commerce.	To sanction refund of amounts irregularly recovered and credited to the treasury, to the extent of Rs. 100.	G.O. No. 1913-4—I.C. 7-18-1, dated 23rd August 1918.
21	Registrar of Joint Stock Companies.	To sanction refunds up to Rs. 200 at a time in respect of fees for registration of companies and other miscellaneous receipts.	G. O. No. I. C. 3193-4 I. & C. 110-24-2, dated 11th November 1924.
22	Chief Commandant ..	To sanction refund of minor items not exceeding Rs. 10 each.	G. O. No. G. 3593-4 Mily. 95-18-1, dated 16th August 1918.